



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of)
HARRY J. BEYER, et al.)

Appearances:

For Appellants: Norm Youngs -
Your Heritage Protection Assn.

For Respondent: Michael E. Brownell
John A. Stilwell, Jr.
Counsel

O P I N I O N

These appeals are made pursuant to section 18593 of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protests of the following appellants against proposed assessments of additional personal income tax and penalties in the amounts and for the years set forth below.

Appeals of Harry J. Beyer, et al.

<u>Appellant</u>	<u>Year</u>	<u>Proposed Assessments</u>	
		<u>Tax</u>	<u>Penalties</u>
Harry J. Beyer	1978	\$ 495.00	\$ 247.50
Martin J. Carricaburu	1978	1,702.00	8' 51.00
Keith Foster	1978	446.00	223.00
Kenneth I. Fox	1978	620.90	351.11
	1979	1,651.00	1,013.29
Dorothy R. Kiefer	1978	712.20	437.00
L. F. Merritt	1978	536.00	268.00
Dorothy Overton	1978	359.00	1' 79.50
Donald D. Renshaw	1978	1,508.00	754.00
Anthony P. Smurlo	1978	801.00	400.50
Roger J. Tousignant	1978	1,116.00	558.00
John M. Townsend	1978	1,578.00	7139.00
Allan Foster	1978	929.00	2' 78.70
	1979	1,530.00	812.67
Waylnnd R. Luttrell	1978	805.00	402.50
	1979	969.00	532.95
Anne Luttrell	1978	757.00	3' 18.50
	1979	863.00	4' 74.65
Ernest Bearden	1978	1,514.00	757.00
James Eddens	1978	1,245.00	622.50
Leonard Gagliardi	1978	678.00	339.00
Eugene G. Gilsdorf, II	1978	1,010.00	505.00
	1979	903.00	4 9 6 . 6 5
Bruce R. Gynn	1978	395.00	197.50
Daniel Hoyos	1978	481.00	240.50
Daniel J. Ratzlaff	1978	580.00	290.00
Jim Williamson	1978	793.00	396.50
Robert R. Aboltn	1978	1,213.00	606.50
James L. Frazier	1978	3,050.00	1,525.00
David E. Gamboa	1979	376.00	230.77
Paul M. Romero	1978	1,292.00	617.85
Anthony M. Sotelo	1978	742.00	37' 1.00
	1979	662.00	364.10
Richard A. Surface	1978	770.00	385.00
	1979	914.00	502.70

The appellants did not file California personal income tax returns, and take the position that they are not taxpayers and do not owe any tax. When they refused to file returns, respondent issued notices of proposed assessment based upon information received from the California Employment Development Department. The proposed assessments also included various penalties, including those for failure to file a return and for failure to file after notice and demand.

Appeals of Harry J. Beyer, et al.

It is well settled that respondent's determinations of additional tax, including the penalties involved in these appeals, are presumptively correct, and the burden is upon the taxpayers to prove them erroneous. (Todd v. McColgan, 89 Cal.App.2d 509 [201 P.2d 414] (1949); Appeal of Donald W. Cook, Cal. St. Bd. of Equal., May 21, 1980; Appeal of Arthur J. Porth, Cal. St. Bd. of Equal., Jan. 9, 1979; Appeal of Myron E. and Alice Z. Gire, Cal. St. Bd. of Equal., Sept. 10, 1969.) It appears that all of the issues raised herein have been reviewed in detail in our opinion on March 31, 1982, in the Appeals of Fred R. Dauberger, et al., and we conclude that the Dauberger decision is determinative of these appeals. In-decision, we found no merit in **the contentions** made by the taxpayers.

In view of the record before us, respondent's determination of additional tax and penalties must be sustained.

